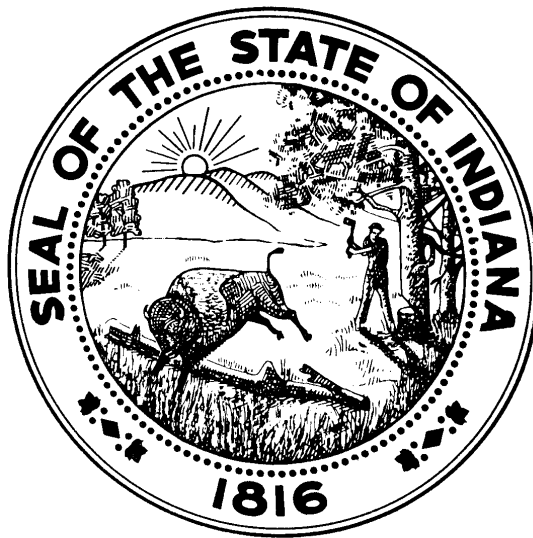


**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL
FOR
INDIANA PUBLIC SCHOOL CORPORATIONS**



STATE BOARD OF ACCOUNTS
302 West Washington Street
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Indianapolis, Indiana 46204-2765

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FOREWORD

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations has been prepared in the interest of continuing the uniform accounting system and uniform reporting established by earlier editions of such manual for the public school corporations in the state of Indiana. The purpose is to assist public school officials in discharging their duties and responsibilities in compliance with the Indiana Code.

The manual consists of eighteen (18) parts (with pages within each part identified by part and page number), including exhibits of many of the financial accounting forms as prescribed by the State Board of Accounts, a table of contents and an index.

The Accounting and Uniform Compliance Guidelines Manual is dedicated to the furtherance of good government and to the keeping of complete and accurate public records. The Accounting and Uniform Compliance Guidelines Manual is designed around the program accounting concept to be compatible with the basic system as provided nationwide and has the flexibility to permit the local school corporation to expand within each prescribed account as its capabilities will allow.

Also, please be advised extra-curricular treasurers and building principals are responsible for compliance with applicable items as found in The School Administrator and Uniform Compliance Guidelines, two copies of which are available in the central office of each school corporation.

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